

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*,¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO)
(Jointly Administered)

Related D.I.: 1493, 1494

**CERTIFICATION OF COUNSEL REGARDING
SETTLEMENTS OF AVOIDANCE CLAIMS**

The undersigned counsel for George L. Miller, the Chapter 7 trustee of the bankruptcy estates of Akorn Holding Company LLC, *et al.* (the “Trustee”), hereby certifies as follows:

1. On February 4, 2025, this Court entered the *Order Approving Procedures Regarding Settlements of Avoidance Claims Pursuant to Bankruptcy Rule 9019(b)* [D.I. 1040] (the “Settlement Procedures Order”).²

2. The Settlement Procedures Order authorizes the Trustee to compromise and settle avoidance actions involving gross transfers of \$500,000 or less by filing a notice of settlement with the Court, without further hearing. A notice of settlement may include multiple settlements in one notice, and will provide an objection deadline of seven (7) calendar days from the date of filing the notice of settlement.

3. In accordance with the Settlement Procedures Order, on October 22, 2025, the Trustee filed the *Chapter 7 Trustee’s Eighth Notice of Settlement of Avoidance Claims With Gross*

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

² All capitalized terms used but not defined herein shall have the same meaning ascribed to them in the Notice of Settlement.

Transfers Equal to or Less Than \$500,000.00 Pursuant to the Settlement Procedures Order [D.I. 1493]. On October 23, 2025, the Trustee filed the *Notice of Filing of Amended Exhibit A to Chapter 7 Trustee's Eighth Notice of Settlement* [D.I. 1493] ("Amended Exhibit A", and together with D.I. 1494, the (the "Notice of Settlement"). The proposed settlement transactions are listed on Amended Exhibit A. Pursuant to the Settlement Procedures Order, objections were to be filed and served no later than October 29, 2025, at 4:00 p.m. (prevailing Eastern Time). No objections were filed or received by counsel to the Notice of Settlement on or before the objection deadline.

4. Pursuant to the Settlement Procedures Order, a proposed form of order is attached hereto. The Trustee made revisions to the proposed order to include reference to the Notice of Amended Exhibit A, a copy of which is attached hereto as **Exhibit 1** (the "Revised Proposed Order"). A blackline comparing the Revised Proposed Order to the original proposed order attached to the Notice of Settlement is attached hereto as **Exhibit 2**.

WHEREFORE, the Trustee respectfully requests that the Court enter the Revised Proposed Order attached hereto as **Exhibit 1** at its earliest convenience.

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Dated: October 30, 2025
Wilmington, Delaware

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*Special Counsel to George L. Miller; the Chapter 7
Trustee of the Bankruptcy Estates of Akorn Holding
Company LLC, et al.*